

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

South Dearborn Com School Corp (1600)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$9,230,648	\$9,325,491	\$8,967,601	\$8,512,827	-2.0%	-5.1%
Transfer Tuition to Ed. Service Agencies Within State	564	\$720,847	\$693,021	\$1,323,120	\$1,507,342	20.3%	13.9%
Non - Certified Salaries	120	\$960,700	\$897,194	\$739,238	\$832,026	-3.5%	12.6%
Social Security Certified	212	\$665,376	\$662,750	\$644,156	\$609,222	-2.2%	-5.4%
Teacher Retirement Fund, After 7-1-95	216	\$553,749	\$655,308	\$575,206	\$584,075	1.3%	1.5%
Repairs and Maintenance Services	430	\$39,764	\$24,789	\$377,068	\$360,031	73.5%	-4.5%
Textbooks	630	\$538,897	\$266,433	\$388,711	\$303,929	-13.3%	-21.8%
Other Group Insurance Authorized by Statute	224	\$214,101	\$372,537	\$195,487	\$272,949	6.3%	39.6%
Operational Supplies	611	\$302,721	\$208,207	\$124,386	\$229,742	-6.7%	84.7%
Computer Hardware	741	\$0	\$0	\$48,075	\$220,410	NA	358.5%
Licensed Employees	135	\$156,701	\$159,697	\$196,406	\$140,227	-2.7%	-28.6%
Teacher Retirement Fund, Prior to 7-1-95	215	\$153,323	\$157,329	\$119,688	\$84,768	-13.8%	-29.2%
Public Employees Retirement Fund	214	\$55,254	\$76,142	\$63,385	\$70,202	6.2%	10.8%
Social Security Noncertified	211	\$77,826	\$77,089	\$60,263	\$68,444	-3.2%	13.6%
Instruction Services	311	\$5,000	\$0	\$775	\$30,395	57.0%	3821.9%
Group Accident Insurance	223	\$30,523	\$27,024	\$28,410	\$28,008	-2.1%	-1.4%
Dues and Fees	810	\$15,371	\$21,404	\$25,527	\$26,780	14.9%	4.9%
Nonlicensed Employees	136	\$19,828	\$23,391	\$23,297	\$25,629	6.6%	10.0%
Library Books	640	\$23,040	\$14,081	\$13,332	\$18,893	-4.8%	41.7%
Group Life Insurance	221	\$25,570	\$19,291	\$23,406	\$18,388	-7.9%	-21.4%
Severance/Early Retirement Pay	213	\$101,309	\$81,135	\$47,185	\$16,000	-37.0%	-66.1%
Travel	580	\$29,499	\$19,532	\$12,901	\$8,529	-26.7%	-33.9%
Postage and Postage Machine Rental	532	\$13,919	\$7,912	\$8,734	\$7,270	-15.0%	-16.8%
Group Health Insurance	222	\$3,306,743	\$2,698,290	\$1,042,876	\$3,403	-82.1%	-99.7%
Overtime Salaries	140	\$3,562	\$8,137	\$744	\$1,385	-21.0%	86.0%
Periodicals	650	\$4,545	\$2,736	\$2,417	\$940	-32.6%	-61.1%
Unemployment Insurance	230	\$0	\$0	\$0	\$67	NA	NA
Equipment	730	\$72,284	\$58,924	\$186,156	\$0	-100.0%	-100.0%
Instructional Programs Improvement Services	312	\$0	\$400	\$0	\$0	NA	NA
Other Supplies and Materials	615, 660 - 689	\$6,848	\$629	\$0	\$0	-100.0%	NA
Awards	875	\$0	\$0	\$750	\$0	NA	-100.0%
Gasoline and Lubricants	613	\$0	\$0	\$200	\$0	NA	-100.0%
Invalid Object Code	691 - 698	\$0	\$0	\$6,433	\$0	NA	-100.0%
Student Academic Achievement Total		\$17,327,947	\$16,558,873	\$15,245,933	\$13,981,880	-5.2%	-8.3%
Student Instructional Support							
Certified Salaries	110	\$1,050,566	\$986,600	\$1,019,753	\$1,020,428	-0.7%	0.1%
Non - Certified Salaries	120	\$343,182	\$343,763	\$337,926	\$341,492	-0.1%	1.1%

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						Compound Annual Growth	Percent Change 2014 to 2015
Social Security Certified	212	\$79,369	\$70,937	\$75,485	\$77,053	-0.7%	2.1%
Teacher Retirement Fund, After 7-1-95	216	\$45,870	\$60,702	\$76,329	\$67,795	10.3%	-11.2%
Public Employees Retirement Fund	214	\$27,670	\$37,477	\$36,655	\$40,414	9.9%	10.3%
Social Security Noncertified	211	\$24,259	\$23,048	\$21,797	\$20,289	-4.4%	-6.9%
Severance/Early Retirement Pay	213	\$0	\$10,000	\$10,000	\$10,000	NA	0.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$19,011	\$16,848	\$9,777	\$7,475	-20.8%	-23.5%
Operational Supplies	611	\$5,238	\$7,124	\$6,521	\$6,018	3.5%	-7.7%
Travel	580	\$4,598	\$1,863	\$3,282	\$5,785	5.9%	76.3%
Licensed Employees	135	\$0	\$111	\$0	\$3,533	NA	NA
Other Group Insurance Authorized by Statute	224	\$0	\$1,065	\$1,781	\$2,765	NA	55.3%
Postage and Postage Machine Rental	532	\$917	\$270	\$671	\$1,171	6.3%	74.4%
Dues and Fees	810	\$0	\$345	\$795	\$771	NA	-3.0%
Student Transportation Services	510	\$0	\$0	\$0	\$210	NA	NA
Nonlicensed Employees	136	\$27	\$748	\$2,848	\$32	4.1%	-98.9%
Repairs and Maintenance Services	430	\$0	\$0	\$0	\$30	NA	NA
Advertising	540	\$0	\$0	\$0	\$23	NA	NA
Other Employee Benefits	241 - 290	\$23	\$0	\$0	\$0	-100.0%	NA
Unemployment Insurance	230	\$0	\$0	\$4,656	\$0	NA	-100.0%
Overtime Salaries	140	\$0	\$51	\$0	\$0	NA	NA
Student Instructional Support Total		\$1,600,731	\$1,560,951	\$1,608,276	\$1,605,284	0.1%	-0.2%
Overhead and Operational							
Student Transportation Services	510	\$1,571,617	\$1,468,319	\$1,587,620	\$1,577,635	0.1%	-0.6%
Non - Certified Salaries	120	\$1,426,188	\$1,427,750	\$1,403,860	\$1,424,416	0.0%	1.5%
Repairs and Maintenance Services	430	\$565,408	\$1,110,935	\$640,650	\$677,371	4.6%	5.7%
Food Purchases	614	\$529,212	\$518,727	\$540,291	\$596,782	3.0%	10.5%
Heating and Cooling for Buildings - Electricity	621	\$569,064	\$568,714	\$579,282	\$584,911	0.7%	1.0%
Insurance	520	\$125,566	\$150,329	\$322,765	\$227,632	16.0%	-29.5%
Certified Salaries	110	\$235,230	\$193,932	\$140,923	\$202,338	-3.7%	43.6%
Operational Supplies	611	\$272,614	\$194,402	\$191,119	\$185,365	-9.2%	-3.0%
Public Employees Retirement Fund	214	\$114,057	\$145,002	\$139,102	\$140,856	5.4%	1.3%
Heating and Cooling for Buildings - Gas	622	\$92,923	\$124,601	\$131,757	\$117,744	6.1%	-10.6%
Social Security Noncertified	211	\$112,795	\$110,130	\$106,064	\$106,342	-1.5%	0.3%
Water and Sewage	411	\$66,228	\$71,984	\$74,799	\$68,324	0.8%	-8.7%
Gasoline and Lubricants	613	\$61,496	\$59,549	\$49,740	\$50,196	-4.9%	0.9%
Severance/Early Retirement Pay	213	\$0	\$42,640	\$31,505	\$50,000	NA	58.7%
Telephone	531	\$70,334	\$55,228	\$50,121	\$45,700	-10.2%	-8.8%
Nonlicensed Employees	136	\$56,896	\$60,554	\$39,475	\$35,896	-10.9%	-9.1%
Board Member Compensation	115	\$22,650	\$37,350	\$20,825	\$21,375	-1.4%	2.6%

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Heating and Cooling for Buildings - Fuel Oil	623	\$20,765	\$47,229	\$22,283	\$21,323	0.7%	-4.3%
Teacher Retirement Fund, After 7-1-95	216	\$11,510	\$13,276	\$15,250	\$21,211	16.5%	39.1%
Overtime Salaries	140	\$49,138	\$30,853	\$22,032	\$16,736	-23.6%	-24.0%
Social Security Certified	212	\$18,553	\$15,210	\$10,601	\$15,054	-5.1%	42.0%
Travel	580	\$23,671	\$18,181	\$9,722	\$14,362	-11.7%	47.7%
Board of Education Services	318	\$6,047	\$9,785	\$7,829	\$13,135	21.4%	67.8%
Removal of Refuse and Garbage	412	\$30,709	\$30,852	\$16,699	\$11,949	-21.0%	-28.4%
Dues and Fees	810	\$6,578	\$8,412	\$9,590	\$11,263	14.4%	17.4%
Light and Power - Other Than Heating and Cooling	625	\$46,927	\$51,817	\$82,918	\$10,328	-31.5%	-87.5%
Other Group Insurance Authorized by Statute	224	\$217	\$7,720	\$4,960	\$7,872	145.4%	58.7%
Equipment	730	\$4,907	\$53,383	\$8,702	\$7,868	12.5%	-9.6%
Tires and Repairs	612	\$4,795	\$3,113	\$2,096	\$6,948	9.7%	231.5%
Rentals	440	\$6,253	\$8,077	\$8,344	\$5,693	-2.3%	-31.8%
Other Professional and Technical Services	319	\$0	\$0	\$8,755	\$4,397	NA	-49.8%
Miscellaneous Objects	876 - 899	\$22,498	\$12,272	\$75,475	\$3,732	-36.2%	-95.1%
Postage and Postage Machine Rental	532	\$5,247	\$3,539	\$2,065	\$3,692	-8.4%	78.8%
Other Purchased Services	593	\$4,089	\$6,317	\$6,907	\$3,654	-2.8%	-47.1%
Official Bond Premiums	525	\$1,951	\$1,801	\$3,030	\$2,955	10.9%	-2.5%
Advertising	540	\$4,466	\$3,155	\$6,222	\$2,936	-10.0%	-52.8%
Gas - Other than heating and Cooling	626	\$1,224	\$1,375	\$1,772	\$2,143	15.0%	20.9%
Computer Hardware	741	\$0	\$0	\$0	\$1,628	NA	NA
Group Life Insurance	221	\$1,702	\$1,234	\$1,506	\$1,091	-10.5%	-27.5%
Unemployment Insurance	230	\$0	\$0	\$2,119	\$723	NA	-65.9%
Student Trans. Purch. From Another IN School Corp. Outside Sta	512	\$0	\$0	\$0	\$442	NA	NA
Staff Services	314	\$0	\$0	\$142	\$296	NA	108.1%
Group Accident Insurance	223	\$156,106	\$145,981	\$321	\$148	-82.5%	-54.0%
Periodicals	650	\$0	\$0	\$40	\$65	NA	62.5%
Teacher Retirement Fund, Prior to 7-1-95	215	\$3,929	\$3,266	\$1,373	\$56	-65.5%	-95.9%
Group Health Insurance	222	\$3,500	-\$491	\$0	\$0	-100.0%	NA
Vehicles	731	\$254,713	\$0	\$0	\$0	-100.0%	NA
Other Supplies and Materials	615, 660 - 689	\$7,890	\$48,708	\$10,498	\$0	-100.0%	-100.0%
Overhead and Operational Total		\$6,589,664	\$6,865,211	\$6,391,149	\$6,304,580	-1.1%	-1.4%
Non Operational							
Redemption of Principal	831	\$3,908,986	\$2,139,159	\$2,169,449	\$2,264,449	-12.8%	4.4%
Interest	832	\$0	\$1,811,543	\$1,761,866	\$1,663,780	NA	-5.6%
Repairs and Maintenance Services	430	\$488,922	\$544,868	\$326,529	\$245,975	-15.8%	-24.7%
Certified Salaries	110	\$188,081	\$165,028	\$135,451	\$127,714	-9.2%	-5.7%
Nonlicensed Employees	136	\$61,828	\$66,306	\$83,446	\$97,337	12.0%	16.6%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Improvements Other Than Buildings	715	\$0	\$4,377	\$7,550	\$90,815	NA	1102.8%
Equipment	730	\$72,829	\$98,523	\$75,491	\$84,821	3.9%	12.4%
Non - Certified Salaries	120	\$26,201	\$19,143	\$17,661	\$27,394	1.1%	55.1%
Other Professional and Technical Services	319	\$0	\$0	\$0	\$23,919	NA	NA
Social Security Noncertified	211	\$6,338	\$6,144	\$7,588	\$9,726	11.3%	28.2%
Social Security Certified	212	\$13,721	\$12,034	\$9,804	\$9,166	-9.6%	-6.5%
Teacher Retirement Fund, After 7-1-95	216	\$9,057	\$10,148	\$7,714	\$5,911	-10.1%	-23.4%
Public Employees Retirement Fund	214	\$1,463	\$1,794	\$2,529	\$3,090	20.6%	22.2%
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,092	\$2,261	\$2,110	\$1,731	-4.6%	-18.0%
Other Supplies and Materials	615. 660 - 689	\$5,257	\$4,138	\$1,176	\$1,151	-31.6%	-2.1%
Operational Supplies	611	\$1,338	\$1,320	\$2,225	\$209	-37.1%	-90.6%
Postage and Postage Machine Rental	532	\$71	\$92	\$0	\$128	15.8%	NA
Dues and Fees	810	\$950	\$950	-\$1,000	\$0	-100.0%	NA
Periodicals	650	\$0	\$0	\$209	\$0	NA	-100.0%
Non Operational Total		\$4,787,134	\$4,887,826	\$4,609,798	\$4,657,317	-0.7%	1.0%
Grand Total		\$30,305,476	\$29,872,862	\$27,855,157	\$26,549,062	-3.3%	-4.7%